

**Illinois Department of Revenue  
Regulations**

<b>Title 2 Part 1200 Section 1200.120 General Information Letters</b>
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**TITLE 2: GOVERNMENTAL ORGANIZATION  
SUBTITLE D: CODE DEPARTMENTS - REVENUE**

**PART 1200  
PUBLIC INFORMATION, RULEMAKING & ORGANIZATION**

**Section 1200.120 General Information Letters**

- a) General Information letters are issued by the Department in response to written inquiries from taxpayers, taxpayer representatives, business, trade, industrial associations or similar groups.
- b) General Information letters contain general discussions of tax principles or applications. General Information letters are designed to provide general background information on topics of interest to taxpayers.
- c) General Information letters do not constitute statements of agency policy that apply, interpret or prescribe the tax laws administered by the Department. Information letters are not binding on the Department, may not be relied upon by taxpayers in taking positions with reference to tax issues and create no rights for taxpayers under the Taxpayers' Bill of Rights Act.
- d) The Department may respond to all requests for general information letters by issuance of a general information letter, a request for additional information necessary to complete the letter, or by an explanation that the particular request does not fall within the definition of a general information letter along with a description of why the issuance of a general information letter is not appropriate, or by providing copies of pertinent authority such as regulations and statutes.